

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WASHINGTON
IN TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

MANDUSTRIAL LLC; and
IAN JOHNSON,

Defendants.

Case No.

**UNITED STATES' COMPLAINT
FOR PERMANENT INJUNCTION**

The United States of America ("United States"), by and through its undersigned counsel,
complains and alleges as follows:

NATURE OF THE ACTION

1. The United States brings this civil action against Defendants MANDUSTRIAL, LLC ("Mandustrial") and Ian Johnson to obtain a permanent injunction requiring the Defendants to comply with federal employment tax laws. In particular, the United States seeks a permanent

1 injunction to require Mandustrial to timely file employment tax returns; to timely deposit with
2 and pay to the Internal Revenue Service (“IRS”) the federal employment taxes it owes; and not
3 to assign or transfer any property until taxes withheld from its employees’ paychecks are paid
4 over to the United States. The United States seeks a permanent injunction against Ian Johnson to
5 ensure that he cannot avoid the Court’s injunction against Mandustrial by starting another
6 business.

7 **JURISDICTION, VENUE, AND DEFENDANTS**

8 2. Pursuant to 26 U.S.C. § 7401, this action is filed with the authorization of, and at
9 the request of, the Secretary of the Treasury of the United States, acting through his delegate, the
10 Chief Counsel of the Internal Revenue Service. The United States’ Complaint is filed at the
11 direction of the Attorney General of the United States.

12 3. This Court has subject matter jurisdiction over this action pursuant to 28 U.S.C.
13 §§ 1340 and 1345, and 26 U.S.C. § 7402(a).

14 4. Venue is proper in the Western District of Washington pursuant to 28 U.S.C. §§
15 1391 and 1396 because Mr. Johnson resides in this judicial district, because Mandustrial operates
16 within this judicial district, and because a substantial part of the events or omissions giving rise
17 to the United States’ claim occurred, and continue to occur, within this judicial district.

18 5. Mandustrial is a Washington corporation that was incorporated on or about
19 August 5, 2011, and is a business that provides grooming services for men. Mandustrial was
20 administratively dissolved on March 4, 2019. However, upon information and belief,
21 Mandustrial continues to operate.

22 6. Mandustrial operates in Pierce County, Washington. Mr. Johnson resides in King
23 County, Washington. Because Mandustrial operates in Pierce County, and a substantial part of
24

1 the events or omissions giving rise to this Complaint arose in Pierce County, the case should be
2 assigned to the Tacoma Division pursuant to LCR 3(e)(1).

3 7. Mr. Johnson is and has been the owner, governor, sole member, and sole officer
4 of Mandustrial since Mandustrial's incorporation through the present.

5 8. Upon information and belief, Mandustrial has had employees from July 2012
6 through the present.

7
8 **DEFENDANTS' EMPLOYMENT TAX OBLIGATIONS**

9 9. Under 26 U.S.C. §§ 3102 and 3402, Mandustrial, as an employer, is required to
10 withhold federal income taxes and Federal Insurance Contributions Act (FICA) taxes from its
11 employees' wages.

12 10. Under 26 U.S.C. § 7501, Mandustrial, as an employer, is required to hold in trust
13 for the United States the withholdings described in the previous paragraph.

14 11. Under 26 U.S.C. § 3111, Mandustrial, as an employer, is required to pay a FICA
15 excise tax on its employees' wages.

16 12. Under 26 U.S.C. § 6302 and 26 C.F.R. § 31.6302-1, Mandustrial, as an employer,
17 is required to make semi-weekly deposits of the taxes described in Paragraphs 9 and 11 with an
18 authorized government depository.

19 13. Under 26 U.S.C. §§ 6011 and 6071 and 26 C.F.R. §§ 31.6011(a)-1, 31.6011(a)-4,
20 and 31.6071(a)-1, Mandustrial, as an employer, is required to file Form 941, Employer's
21 Quarterly Federal Tax Returns. These returns are required to report the amounts of income and
22 FICA taxes withheld from Mandustrial's employees' wages, as well as Mandustrial's own FICA
23 taxes. The returns must be filed by the last day of the first month following the end of the tax
24 period.

1 14. Under 26 U.S.C. § 3301, Mandustrial, as an employer, is required to pay a Federal
2 Unemployment Tax Act (FUTA) tax on its employee's wages.

3 15. Under 26 U.S.C. §§ 6011 and 6071 and 26 C.F.R. §§ 31.6011(a)-3 and
4 31.6071(a)-1, Mandustrial, as an employer, is required to file Form 940, Employer's Annual
5 Federal Unemployment Tax Returns. These returns are required to report the amount of
6 Mandustrial's FUTA tax for the preceding year. The returns must be filed by the last day of
7 January of the following year.

8 16. Under 26 U.S.C. § 6151 and 26 C.F.R. § 55.6151-1, Mandustrial, as an employer,
9 is required to pay any balance shown on employment tax returns without assessment, or notice
10 and demand, from the IRS. It is required to pay the balance no later than the due date of the
11 return.

12 17. As an employer, Mandustrial has had the legal duties described in Paragraphs 9
13 through 16 since 2012, and continues to have those duties.

14 **DEFENDANTS' PERSISTENT FAILURE TO COMPLY WITH FEDERAL**
15 **EMPLOYMENT TAX LAWS**

16 18. Mandustrial has repeatedly failed to comply with its employment tax obligations.

17 19. Since its incorporation in 2011 through the present, Mandustrial has failed to
18 make any federal tax deposits or payments of federal employment taxes.

19 20. Since its incorporation in 2011 through the present, Mandustrial has failed to file
20 employment and unemployment tax returns (IRS Forms 940 and 941), as well as corporate
21 income tax returns (IRS Forms 1120), with the IRS.

22 21. Due to Mandustrial's failure to make deposits and pay taxes as required, a duly
23 authorized delegate of the Secretary of the Treasury timely assessed federal employment taxes,
24 penalties, and interest against Mandustrial, in accordance with 26 U.S.C. § 6020(b). The

following table shows the unpaid assessed balances for each period since 2012 that has not yet been paid in full:

TYPE OF TAX	TAX PERIOD	ASSESSMENT DATE	UNPAID BALANCE ¹
941	September 30, 2012	September 26, 2016	\$19,237.49
941	December 31, 2012	September 26, 2016	\$31,821.88
941	March 31, 2013	September 26, 2016	\$33,529.92
941	June 30, 2013	September 26, 2016	\$33,321.75
941	September 30, 2013	September 26, 2016	\$33,115.07
941	December 31, 2013	September 26, 2016	\$32,909.81
941	March 31, 2014	September 26, 2016	\$32,712.27
941	June 30, 2014	September 26, 2016	\$32,509.89
941	September 30, 2014	September 26, 2016	\$32,300.77
941	December 31, 2014	September 26, 2016	\$26,427.54
941	March 31, 2015	September 26, 2016	\$31,884.56
941	June 30, 2015	September 26, 2016	\$31,675.50
941	September 30, 2015	September 26, 2016	\$31,467.83
941	December 31, 2015	September 26, 2016	\$31,261.70
941	March 31, 2016	September 26, 2016	\$30,171.00
TOTAL			\$464,346.98

22. The total amount owed on these liabilities (including accrued interest and penalties) as of April 22, 2019, is \$464,346.98, plus interest and other statutory additions accrued thereafter as provided by law. This amount does not include any tax liabilities owed for Forms 941 for the periods from the second quarter of 2016 through the fourth quarter of 2018, as well as Forms 940 for the taxable years 2012 through 2018, for which Mandustrial has not filed a

¹ This amount includes the balance owed for any taxes and penalties assessed and any accrued interest as of April 22, 2019 for each respective period.

1 return or made any deposits or payments.

2 23. As Mandustrial's tax liabilities have grown, the IRS has repeatedly attempted to
3 bring Mandustrial into compliance with the federal tax laws through administrative action, but
4 has not been able to do so.

5 24. Mandustrial is aware of its obligations under the federal employment tax laws but
6 refuses to comply with them.

7 25. Mr. Johnson is also aware of his obligations, and the obligations of Mandustrial,
8 under the federal employment laws, but he refuses to comply with them.

9 26. At the same time that Mr. Johnson operated Mandustrial, he operated another
10 business, 4th Element Construction Services, LLC. ("4th Element"). 4th Element was
11 incorporated on or about February 26, 2011, and was administratively dissolved on June 2, 2014.
12 As with Mandustrial, 4th Element has also accrued unpaid employment tax liabilities throughout
13 its existence.

14 27. In an attempt to collect the unpaid federal employment tax liabilities of 4th
15 Element and Mandustrial, the IRS assessed trust fund recovery penalties against Mr. Johnson
16 pursuant to 26 U.S.C. § 6672 as a responsible person who willfully failed to collect, truthfully
17 account for, and pay over the trust fund taxes due and owing. Mr. Johnson was assessed
18 approximately \$12,844 in trust fund recovery penalties as a responsible officer for 4th Element
19 and approximately \$197,160 in trust fund recovery penalties as a responsible officer for
20 Mandustrial.

21 28. These trust fund recovery penalty assessments remain largely unsatisfied. The
22 total amount owed on these liabilities (including accrued interest and penalties) as of April 22,
23 2019 is \$212,720.67, plus interest and other statutory additions accrued thereafter as provided by
24

1 law.

2 29. Further, Mr. Johnson is not in compliance with his personal income tax
3 obligations either, as he has failed to file income tax returns from 2012 through the present.

4 30. On April 21, 2016, Mr. Johnson filed for a Chapter 13 Bankruptcy, which was
5 converted to a Chapter 7 Bankruptcy on September 8, 2016, and closed following a discharge.
6 *See* Case No. 16-12114-CMA in the Bankruptcy Court for the Western District of Washington.

7 31. During the pendency of the Bankruptcy, Mr. Johnson had several
8 communications, including in person meetings, with the Revenue Officer assigned to the case,
9 and was advised that he was required to comply with federal employment tax laws. Further,
10 during the creditors' meeting under 11 U.S.C. § 341, Mr. Johnson was also informed of his
11 obligation to comply with employment tax laws. He has not done so.

12 32. The IRS has alerted Mandustrial and Mr. Johnson of their obligations under the
13 payroll tax laws on numerous occasions, but they refuse to comply.

14 33. Since as early as 2016, the IRS has had numerous communications with
15 Mandustrial and Mr. Johnson concerning Mandustrial's failure to comply with the federal
16 employment tax laws. Specifically, the IRS has spoken to Mr. Johnson on multiple occasions,
17 sent correspondence, served notices of intent to levy, recorded Notices of Federal Tax Liens
18 ("NFTLs"), and otherwise warned Mr. Johnson that the IRS would take further action if
19 Mandustrial continued to fail to comply with its employment tax obligations. Despite these
20 efforts, Mandustrial fails to comply with its employment tax obligations.

21 34. The IRS has explained to Mr. Johnson the necessity of filing timely, staying
22 current on paying and making the required federal tax deposits, and of the potential
23 consequences of continued noncompliance. Despite these efforts, Mandustrial repeatedly failed
24

1 to comply with its employment tax obligations.

2 35. The IRS has recorded NFTLs against Mandustrial with the Pierce County
3 Auditor, in Tacoma, Washington, as well as with the Department of Licensing in Olympia,
4 Washington.

5 36. The IRS has issued administrative levies against Mandustrial's bank accounts in
6 an effort to recover the federal employment taxes owed. However, these levies have not been
7 sufficient to recover the federal employment taxes owed by Mandustrial.

8 37. On April 20, 2017, Mr. Johnson was personally served with a Letter 903, with
9 accompanying Notice 931, informing him that he was not making federal tax deposits as
10 required by law. The letter also warned that stricter civil or criminal enforcement procedures
11 would be considered if Mandustrial failed to make the required deposits within thirty days of the
12 issuance of the date of the letter. After receipt of the April 20, 2017, letter, Mandustrial
13 continued its failure to comply with employment tax laws, and has not filed any returns or made
14 any payments.

15 38. The IRS has not been able to bring Mandustrial permanently into compliance with
16 the federal tax laws through administrative action, and none of the actions taken by the IRS
17 against Mr. Johnson prove to be an efficient deterrent.

18 39. Mandustrial is steadily accruing federal employment tax liabilities. As a result of
19 its failure to pay over taxes withheld from its employees' paychecks, the business is being
20 involuntarily funded by United States taxpayers.

21 40. Based on Mandustrial's and Mr. Johnson's repeated failures to pay employment
22 taxes when due, and upon their refusal to do so even when compliance has been repeatedly
23 demanded by the IRS, Mandustrial and Mr. Johnson are likely to continue to violate federal
24

1 employment tax laws absent injunctive relief.

2
3 **COUNT I: PERMANENT INJUNCTION**

4 41. The United States incorporates by reference the allegations in Paragraphs 1
5 through 40 above.

6 42. The United States seeks an injunction against Mandustrial and Mr. Johnson
7 pursuant to 26 U.S.C. § 7402(a), which authorizes this Court to issue orders of injunction “as
8 may be necessary or appropriate for the enforcement of the internal revenue laws.” The
9 remedies available to the United States under that statute “are in addition to and not exclusive of
10 any and all other remedies.” 26 U.S.C. § 7402(a).

11 43. An injunction by this Court ordering Mandustrial and Mr. Johnson to comply with
12 Mandustrial’s federal tax obligations is necessary and appropriate for enforcement of the internal
13 revenue laws and to prevent continued violations of those laws.

14 44. Mandustrial and Mr. Johnson have substantially interfered with and continue to
15 substantially interfere with the administration of the federal employment tax laws by continually
16 failing to pay over to the IRS Mandustrial’s employment and unemployment tax obligations as
17 required by 26 U.S.C. §§ 3102(a), 3111, 3301 and 3402.

18 45. Mandustrial and Mr. Johnson have substantially interfered with and continue to
19 substantially interfere with the administration of the federal employment tax laws by failing to
20 file Mandustrial’s employment and unemployment tax returns (IRS Forms 940 and 941) on time
21 as required under 26 U.S.C. §§ 6011 and 6071.

22 46. Mr. Johnson interferes with the administration of the federal employment tax
23 laws, as the sole individual with the power to make financial decisions for Mandustrial, by
24 failing to ensure that Mandustrial satisfies the relevant federal employment tax obligations.

1 47. The United States is required by law to credit Mandustrial's employees with
2 having paid FICA and federal income taxes when that money is withheld from their paychecks
3 even though Mandustrial failed to remit the funds to the United States.

4 48. Because administrative collection actions will not fully pay the employment tax
5 obligations and because Mandustrial continues to incur additional employment tax obligations
6 that administrative collection actions cannot satisfy, the United States lacks an adequate remedy
7 at law.

8 49. As a result of Mandustrial's and Mr. Johnson's violations of federal employment
9 tax statutes, the United States has suffered and will continue to suffer irreparable harm,
10 including, but not limited to:

- 11 a. The loss of tax revenue, including the loss of the withheld employee
12 income and FICA taxes for which the employees have already received credit
13 from the IRS and the Social Security Administration;
- 14 b. The drain on limited IRS resources due to its extensive attempts to bring
15 Mandustrial and Mr. Johnson into compliance; and
- 16 c. The harm to the tax system as a whole, when competitors and the public
17 see Mandustrial's and Mr. Johnson's continued non-compliance with the very
18 federal tax law that others are following.

19 50. An injunction, backed by the threat of coercive judicial sanctions for
20 noncompliance, will compel Defendants to comply with the employment tax laws by timely
21 filing tax returns and paying employment and unemployment taxes timely and in full. An
22 injunction will not injure Mandustrial or Mr. Johnson but will merely compel Mandustrial to
23 conduct its business like every other tax-paying employer in the United States.

1 51. An injunction will serve the public good. The federal tax system relies upon
2 employers to collect and remit to the United States the federal employment taxes they owe. The
3 Defendants' failure to make employment tax deposits and to pay over employment taxes
4 undermines this system of tax collection. By using the unpaid taxes for their own purposes,
5 Defendants are exacting an involuntary subsidy from United States taxpayers and are also giving
6 their business an unfair competitive advantage over their law-abiding competitors who comply
7 with their federal tax obligations.

8 52. In the absence of an injunction and the Court's ability to enforce compliance
9 through its contempt powers, Mandustrial is likely to continue to obstruct and interfere with the
10 internal revenue laws to the detriment of the United States.

11 53. Similarly, in the absence of an injunction and the Court's ability to enforce
12 compliance through its contempt powers, Mr. Johnson is likely to continue to create new
13 business entities that do not comply with the federal employment tax laws, to the detriment of
14 the United States.

15 54. Despite repeated attempts, the IRS has been unable to prevent Mandustrial and
16 Mr. Johnson from pyramiding employment tax liabilities. The United States lacks an adequate
17 remedy at law to prevent continued pyramiding by Mandustrial and Mr. Johnson.

18
19 **WHEREFORE**, the United States respectfully requests that the Court:

20 A. Find that Mandustrial and Mr. Johnson have engaged in, and are engaging in,
21 conduct interfering with the enforcement of the internal revenue laws;

22 B. Find that permanent injunctive relief under 26 U.S.C. § 7402 and the Court's
23 inherent equity powers is appropriate and necessary to prevent Mandustrial and
24

1 Mr. Johnson from interfering with the enforcement of the internal revenue laws;

2 C. Enter an injunction, pursuant to 26 U.S.C. § 7402(a), Fed. R. Civ. P. 65, and the
3 Court's inherent equity powers, ordering that:

4 i. Mandustrial shall, and Mr. Johnson shall cause Mandustrial and any other
5 employer entity that they control to, withhold from each employee's
6 paycheck an appropriate amount of income tax and the employee portion
7 of FICA and Medicare taxes;

8 ii. Mandustrial shall, and Mr. Johnson shall cause Mandustrial and any other
9 employer entity that they control to, timely deposit withheld employee
10 taxes, and employer FICA and Medicare taxes in an appropriate federal
11 depository bank in accordance with federal deposit regulations;

12 iii. Mandustrial shall, and Mr. Johnson shall cause Mandustrial and any other
13 employer entity that they control to, timely deposit FUTA taxes in an
14 appropriate federal depository bank each quarter in accordance with
15 federal deposit regulations;

16 iv. Mr. Johnson shall sign and deliver to a designated IRS Revenue Officer,
17 or to such specific location as the IRS may deem appropriate, on the first
18 day of each month, an affidavit stating that the required federal income
19 taxes, FICA and Medicare taxes, and FUTA taxes were fully and timely
20 deposited for each pay period during the prior month;

21 v. Mandustrial shall, and Mr. Johnson shall cause Mandustrial and any other
22 employer entity that they control to, timely file Form 941 employment tax
23 returns and Form 940 unemployment tax returns that come due after the
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1 date of the injunction, and Mr. Johnson shall provide a copy of each filed
2 return to a designated IRS Revenue Officer in such manner as the IRS
3 deems appropriate, within five days of filing;

4 vi. Mandustrial shall, and Mr. Johnson shall cause Mandustrial and any other
5 employer entity that they control to, timely pay all required outstanding
6 liabilities due on each return required to be filed under the Court's
7 injunction order;

8 vii. Mandustrial shall, and Mr. Johnson shall cause Mandustrial and any other
9 employer entity that they control to, timely file with the IRS and the United
10 States Social Security Administration, and issue to their employees, accurate
11 IRS Forms W-2;

12 viii. Mandustrial and Mr. Johnson are enjoined from paying other creditors of
13 Mandustrial or from transferring, disbursing, or assigning any money,
14 property, or assets of Mandustrial after the date of the injunction order
15 until after such time as the required deposits described in paragraphs C-ii
16 and C-iii, and any liabilities described in paragraph C-vi, have been paid
17 in full, for any tax period ending after the injunction is issued;

18 ix. Mandustrial and Mr. Johnson are enjoined from assigning and/or
19 transferring money or property to any other entity to have that entity pay
20 the salaries or wages of Mandustrial's employees, except for a commercial
21 payroll services provider approved in advance by counsel for the United
22 States;

- 1 x. Mandustrial and Mr. Johnson shall permit a representative from the
2 Internal Revenue Service to inspect Mandustrial's books and records
3 periodically, with two business days' notice of each inspection;
- 4 xi. For the five-year period beginning on the date the injunction order is
5 entered, Mr. Johnson shall notify, in writing, to such Revenue Officer as
6 the IRS designates, if Mr. Johnson comes to form, incorporate, own, or
7 work in a managerial capacity for another business entity, within five
8 business days of such event. Regardless of such notification, the preceding
9 subparagraphs of this paragraph C shall apply to any employer entity
10 controlled by Mr. Johnson.
- 11 xii. Mandustrial and Mr. Johnson shall provide a copy of the Court's
12 injunction order to every person authorized to sign checks on behalf of
13 Mandustrial, or otherwise make disbursements of its property, within 30
14 days of entry of the injunction; obtain, from each person, a written
15 acknowledgement of the terms of the injunction and a written
16 commitment that the person will personally determine that all federal
17 employment taxes accruing after the injunction date have been paid over
18 to the IRS prior to making any disbursement of cash or other property;
19 and file with the Court each such writing within seven days of receiving
20 it;
- 21 xiii. Mandustrial and Mr. Johnson shall provide a copy of the Court's
22 injunction order to each of Mandustrial's employees within 30 days of
23 entry of the injunction; obtain, from each person, a written
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acknowledgement of receipt of a copy of the Court's injunction order;
and file with the Court each such writing within seven days of receiving
it;

xiv. Mandustrial shall, and Mr. Johnson shall cause Mandustrial and any other
employer entity that they control to, within 30 days of entry of the
injunction order, file complete and accurate employment tax returns for
all tax periods that are due but have not yet been filed;

xv. Mandustrial shall, and Mr. Johnson shall cause Mandustrial and any other
employer entity that they control, within 30 days of entry of the
injunction order, to timely file with the IRS and the United States Social
Security Administration, and issue to their employees, accurate IRS Forms
W-2 for the tax periods at issue in this Complaint, to the extent they have
not done so;

xvi. Mandustrial and Mr. Johnson shall file monthly reports with a designated
IRS Revenue Officer, as well as with the Court, no later than the 20th day
of each month, attesting that the requisite tax deposits for income, FICA,
and FUTA taxes have been made.

D. Retain jurisdiction over this case for a five-year period to ensure compliance
with this injunction, including authorizing the United States to take post-
judgment discovery to ensure compliance;

E. Order that, if Mr. Johnson or Mandustrial violate any term of this injunction,
then counsel for the United States shall send Defendants written notice of the
violation, and Defendants shall have 10 days after notification is sent to cure the
violation;

- i. A “cure” for the violation includes making a late tax deposit and all accruals on such tax; paying delinquent tax shown on a return and all accruals on such tax; filing a delinquent tax return; and providing a delinquent notification to the designated IRS Revenue Officer.
- ii. If counsel for the United States has sent Defendants three separate written notifications for three separate violations, then counsel for the United States shall no longer be obligated to send written notification of a violation.
- iii. If any violation is not cured within ten days of notification or if, after the third notification followed by cures, the United States becomes aware of a new violation by Mr. Johnson or Mandustrial, then the United States shall be entitled to file with this Court a motion for an Order to Show Cause why Mr. Johnson and Mandustrial should not be held in contempt of the injunction; and why Mandustrial should not be ordered to cease doing business immediately; and why Mr. Johnson should not be permanently enjoined from forming, incorporating, or owning another or a successor business entity and from working for any business in any capacity that includes any responsibility for withholding, accounting for, or paying over employment taxes or for filing employment tax returns.

F. Granting the United States such other and further relief as the Court deems just and proper, including costs and attorneys’ fees.

//

1 Respectfully submitted April 15, 2019.

2 RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

3 /s/Rika Valdman
4 RIKA VALDMAN
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8 BRIAN T. MORAN
9 United States Attorney
Western District of Washington
10 *Of Counsel*

for the

$$\begin{array}{c}) \\) \\) \\) \\) \\) \\) \\) \\) \\) \\) \\) \end{array}$$

V.

Defendant(s)

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____ , a person of suitable age and discretion who resides there,
 on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____ .

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____ .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

for the

$$\begin{array}{c}) \\) \\) \\) \\) \\) \\) \\) \\) \\) \\) \end{array}$$

V.

Defendant(s)

Signature of Clerk or Deputy Clerk

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 was received by me on *(date)* _____.

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*: _____.

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

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Additional information regarding attempted service, etc: